

**State of Idaho**  
**Division of Professional-Technical Education**  
**FTE/Program Units Master**

Teacher Full Time Equivalent (FTE)	Program Units	6 Period Day	FTE	7 Period Day	FTE	Trimester 5 Period Day	FTE	8 Period Rollover	FTE
.00 - .19	0.00	1/12 =	0.08	1/14 =	0.07	1/15 =	0.07	1/16 =	0.07
.20 - .39	0.40	2/12 =	0.17	2/14 =	0.14	2/15 =	0.13	2/16 =	0.13
.40 - .59	0.60	3/12 =	0.25	3/14 =	0.21	3/15 =	0.20	3/16 =	0.19
.60 - .79	0.80	4/12 =	0.33	4/14 =	0.29	4/15 =	0.27	4/16 =	0.25
.80 - 1.20	1.00	5/12 =	0.42	5/14 =	0.36	5/15 =	0.33	5/16 =	0.31
1.21 - 1.40	1.20	6/12 =	0.50	6/14 =	0.43	6/15 =	0.40	6/16 =	0.38
1.41 - 1.60	1.40	7/12 =	0.58	7/14 =	0.50	7/15 =	0.47	7/16 =	0.44
1.61 - 1.80	1.60	8/12 =	0.67	8/14 =	0.57	8/15 =	0.53	8/16 =	0.50
1.81 - 2.00	1.80	9/12 =	0.75	9/14 =	0.64	9/15 =	0.60	9/16 =	0.56
2.01 - 2.20	2.00	10/12 =	0.83	10/14 =	0.71	10/15 =	0.67	10/16 =	0.63
2.21 - 2.40	2.20	11/12 =	0.92	11/14 =	0.79	11/15 =	0.73	11/16 =	0.69
2.41 - 2.60	2.40	12/12 =	1.00	12/14 =	0.86	12/15 =	0.80	12/16 =	0.75
2.61 - 2.80	2.60			13/14 =	0.93	13/15 =	0.87	13/16 =	0.81
2.81 - 3.10	2.80			14/14 =	1.00	14/15 =	0.93	14/16 =	0.88
3.11 - 3.40	3.00					15/15 =	1.00	15/16 =	0.94
3.41 - 3.70	3.20							16/16 =	1.00
3.71 - 4.00	3.40								
4.01 - 4.30	3.60								
4.31 - 4.60	3.80								
4.61 - 4.90	4.00								
4.91 - 5.20	4.20								
5.21 - 5.50	4.40								
5.51 - 5.90	4.60								
5.91 - 6.30	4.80								
6.31 - 6.70	5.00								
6.71 - 7.10	5.20								
7.11 - 7.50	5.40								
7.51 - 7.90	5.60								
7.91 - 8.30	5.80								
8.31 - 8.80	6.00								
8.81 - 9.30	6.20								
9.31 - 9.80	6.40								
9.81 - 10.30	6.60	<b>Teacher FTE</b>		<b>Pgm Units</b>					
10.31 – 10.80	6.80	13.71 – 14.30		8.00					
10.81 – 11.30	7.00	14.31 – 14.90		8.20					
11.31 – 11.90	7.20	14.91 – 15.50		8.40					
11.91 – 12.50	7.40	15.51 – 16.10		8.60					
12.51 – 13.10	7.60	16.11 – 16.70		8.80					
13.11 – 13.70	7.80	16.71 – 17.30		9.00					

FTE is calculated by dividing the total number of reimbursed classes by the total number of periods in the school year (i.e. 2 semesters; 6 periods a day = 12 periods in the school year. 3 trimesters ; 5 periods a day = 15 periods in the school year.) A reimbursed class is one that is listed as a professional-technical approved course in the "Professional-Technical Programs -- Titles, Codes and Descriptions" booklet available through the Division office. The preparation hour counts as a reimbursed class for the semester if the teacher is teaching 50% or more reimbursable classes during the day. The example below calculates the FTE for a teacher who teaches 2 reimbursed classes the first semester (in a 6 period day) and 3 the second semester:

2 (the teacher is only teaching 33% reimbursable classes the 1st semester)  
+ 4 (The teacher is teaching 50% reimbursable classes the second semester and thus gets credit for the 3 periods plus the prep hour)  
= 6 (total reimbursable classes for the year)  
/ 12 (divided by total periods in the school year)  
= .50 (FTE) This FTE is converted to Program Units. Program Units are used to calculate the reimbursement.  
= .60 Program Units